



रजिस्टर्ड नं० एस० एम० १४



राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, शनिवार, ११ जून, १९७७/२१ ज्येष्ठ, १८९९

GOVERNMENT OF HIMACHAL PRADESH

LOCAL SELF GOVERNMENT DEPARTMENT

NOTIFICATIONS

Simla-171002, the 1st February, 1977

No. LSG-C(9)-34/76.—In exercise of the powers vested in him under sub-section (8) of section 61 of the Himachal Pradesh Municipal Act, 1968, (Act No. 19 of 1968), the Governor of Himachal Pradesh, having approved the revised Octroi Schedule of the Municipal Committee, Sundernagar, in Mandi District, is pleased to notify the imposition of the Octroi duty on the revised rates as required under clause (b) of sub-section (9) of section 61 of the aforesaid Act.

The amended octroi rates shall come into force with effect from 1st day of April, 1977.

LIST OF EXEMPTIONS FROM OCTROI

(A) ARTICLES BELONGING TO GOVERNMENT

1. Accessories (Not being articles of food or drink) equipment and clothing imported by officers in command of troops or air force units for the use of their men and followers, and grain and green fodder imported for consumption by horses, mules and on other animals maintained as part of their military equipage by any person in military or air force; provided that such grain or fodder is certified by the commanding officer to be imported for bonafide public purposes.

2. All road making material such as timber, stone ballast coal tar, steel, bitumen, sand, cement, shingle and bricks for soling coats and coal and other fuel used in steam road-rollers or for melting coaltar imported by the Government of India or by any local Government or by any local authority (Including a Cantonment authority) or by contractors for use on the roads maintained by the Public Works Department or Government or any local authority (including a Cantonment authority) if accompanied at the time of import by a certificate signed by a Gazetted Officer of the Government Department or by the President, Executive Officer or Secretary of the Local Authority concerned that such articles are required for road making only.

3. Arms of any sort imported by Government.

4. Articles imported by the Police Department in connection with Criminal cases, provided that the articles are accompanied by a certificate signed by a Police Officer not below the rank of a Sub-Inspector.

5. Ammunition, military stores and other articles of Police Department equipment pertaining to uniform including similar articles of National Volunteer Corps and equipment of Police Radio Service; provided that each consignment is certified by the Superintendent of Police of the district concerned (or in the case of N.C.C. by an officer authorised by the provincial Commandant, N.C.C. in this behalf) to be the property of Government in the Police Department.

6. Articles imported for the purposes of Government Air Raid Precautions measures; provided the time of import these are accompanied by a certificate from a Gazetted Officer of the Department.

7. Articles, stores and equipment used for health purposes belonging to Health Department of Government, provided that each consignment is signed by a certificate from a Medical Officer of the Health Department that it belongs to Government.

N. B.—Equipment will not include articles like office and furniture and stationery.

8. Foodgrains brought from abroad (From outside India) by Government for internal distribution; provided each consignment of such foodgrains is certified by a District Food Controller that it is the property of Government in the Civil Supplies Department.

9. Printed forms used in the offices of Government and Local Authorities; provided each such consignment is accompanied by a certificate from a responsible officer of the Government Department of the local authority concerned.

10. Printed forms and other election material like Ballot Boxes, Ballot papers, locks, hammers, punches and bags connected with the general elections to the Provincial and Central Legislature and elections to Local Authorities, provided at the time of import these are accompanied by certificates signed a Gazetted Officer of the Department concerned to the effect that the forms are the property of Government.

11. Supplies and services of the Joint enterprise started by the Government of India for the vaccination of children against Tuberculosis, provided at the time of import consignments are accompanied by a certificate from a responsible officer of the joint enterprise that consignments in question are the property of the said enterprise.

12. All young plants for transplantation on roadsides, imported by the Public Works Department, Forest Department and Local Bodise if accompanied at the time of import by a certificate from a responsible officer of the Department concered or of the local authority that the plants are meant for transplantation on road side within Municipal area concerned.

13. Government property accompanying Government servants on tour in connection with their official duties, provided it is certified to the satisfaction of the octroi staff on duty.

14. Exhibits, films publicity literature or other equipment (in use) imported for propaganda work or for instructional purposes belonging to any Department of the Central or the Provincial Government or to any semi official concern like University, Red Cross Society, Municipality, District Board, Corporation, subject to the production of a certificate from a responsible official of the Department or Institution or Agency concerned.

15. Railway stores and materials required for use on a railway whether in constructing, maintaining or working, the same and not removed outside the railway boundaries, but not including stores imported for purchase or consumption by railway employees or stores with which a railway Co-operative Store is stocked for sale to member.

16. Chemicals such as Killoptera, Gammaxene smoke, Killoptera and Gamma-xene Dust imported by the Civil Supplies Department for disinfection of food-grains, provided at the time of import each consignment is accompanied by a certificate from a Gazetted Officer of the Department that such chemicals are the property of Government in the Civil Supplies Department.

17. All Vegetable and other seeds, agricultural implements, horticultural tools, plant protection machinery and insecticides and poultry birds and eggs imported by the Department of Agriculture, provided that at the time of import the stores articles are accompanied by a certificate signed by the Assistant Botanist Agronomist, Himachal Pradesh, P.O. Dhaula Kuan, District Sirmur, that they belong to the Agriculture Department.

18. Medical stores and the articles of equipment required for Veterinary dispensaries when imported, provided that at the time of import the stores and articles are accompanied by a certificate signed by a Veterinary Assistant Surgeon that they belong to the Government.

19. Foodgrains imported from foreign countries and indigenous foodgrains procured by the Government for internal distribution when imported, provided that

each consignment of such foodgrain as certified by a Gazetted Officer authorised by the Director of Civil Supplies that it is the property of Government in the Civil Supplies Department.

(B) MISCELLANEOUS ARTICLES

1. Bonafide personal and household belongings of persons coming to take up their residence in a Municipality and bonafide personal luggage of travellers.

2. Chemicals used as fertilizers such as Sodium Dicrate, etc. imported for agricultural purposes and certified as such by an Officer of the Agriculture Department.

3. Bullion and coin.

4. Printed Books.

5. Stamp, Stamp paper and petition paper.

6. Headloads of fuel, Grass, Brushwood, Lathi, Match and Fresh Vegetable (Saag etc.).

7. Goods imported by rail and rebooked or exported without delivery having been taken or without being removed from the railway premises.

8. Goods on which octroi amounts to less than 0.04 p.

9. All kinds of salt.

10. Hand woven and hand spun cloth out of hand spun yarn.

11. Hand spun yarn.

12. Written Examination Answer books.

13. Loud speaker and its accessories imported by the Harijan Sewak Sangh for propaganda purposes against untouchability.

14. The belongings of His Highness the Raja Shahab of Suket.

15. (a) All descriptions of cloth and fabrics woven on hand looms in India from hand spun cotton, silken or woollen yarn.

(b) All hand-spun cotton, silken or woollen yarn produced in India.

(c) Flags, bags, hoisery, shirts and other articles made of such cloth of fabrics of yarn.

(d) Charkhas, Dhunkis and other accessories used in the Khadi Industry.

(e) Cotton (Rui and Kapas) and

(f) Dyestuffs used in dying and printing khadi imported by an institution which is a branch or an organisation certified by the All India Khadi and Gramudyog Commission.

16. Goods prepared by and belonging to the Industrial Homes for refugees approved by the Rehabilitation Department, provided that the consignments are accompanied with a certificate signed by the President, Secretary of the Organizing Secretary of such Industrial Home.

17. Articles produced by and belonging to the United Council of Relief and Welfare Centres. provided that the consignments are accompanied by a certificate signed by the Secretary of the United Council for Relief and Welfare, New Delhi.

18. Goods belonging to Ambassadors High Commissioner. Deputy High Commissioners and other personages holding diplomatic rank with the Government of India.

19. Goods belonging to the World Health Organisation and the personal effects of the personal employed by it, provided at the time of import. Such consignments are accompanied by a certificate from a responsible officer attached to the team under the organisation that consignments in question are the property of the said organisation or from the Personal effects of any member of the organisation.

20. Articles exported by rail from the limits of a Municipality or re-imported by rail without delivery having been taken on the production of sufficient proof by the case of a Government Department after delivery has been taken out returned to the sender is a certificate to this Effect is produced from a competent authority in the Department.

21. Articles of dowry accompanying the bride.

22. Articles imported in connection with mourning ceremony.

23. In case where a Municipal Committee collects octroi for a Cantonment authority as well as for itself, goods belonging to Government, if accompanied at the time of import by a certificate from a Gazetted Officer of the Department that the goods are the property of Government and are intended for use only within the limits of the Cantonment.

24. Stores imported by Indian Red Cross Society, St. John Ambulance or by any registered charitable institution.

25. Stores consisting of arms, ammunition, uniforms, or cloth for uniform intended for use by the National Cadet Corps, provided each consignment of such stores is certified by a responsible Officer of National Cadet Corps, that the property belongs to the said institution.

26. Sweets other edibles and bhaji for immediate personal use not exceeding five kilograms in weight per person.

27. Earth and chichra leaves.

28. Charcoal to the extent of one quintal carried with the Motor Vehicles running on producer gas.

29. Any other article considered necessary by a Municipality taking into consideration Local condition and approved by Government.

**REVISED OCTROI SCHEDULE OF MUNICIPAL COMMITTEE
SUNDERNAGAR, DISTRICT MANDI (H.P.)**

Sl. No.	Description of Articles	Rate	
		Per quintal (Rs.)	Advalorem
1	2	3	4
CLASS I—ARTICLES OF FOOD AND DRINK FOR MEN AND ANIMALS			
1.	All grains, their flour and pulses including seal, Lharon, rice paddy except Suji, Meda, Rawa and Nishasta ..	1.00	—
2.	Suji, Meda, Rawa and Nishasta, Sihul and Dhanfuli ..	1.00	—
3.	Refined sugar i.e. white or crystalised sugar including candy sugar loaf (Misari) Sugar in this case, bottles boxes including suger cubes, Patasha and Makhana ..	2.00	—
4.	(a) Sugar not otherwise specified including Gur, Shakar, Minja, Talauncha and Sugar Cane Juice— ..	1.00	—
	(b) All kinds of Shira	1.00	—
5.	Fresh fish, eggs, egembrids, bacon ham, Meat and poultry not bottled or canned	10.00	—
6.	Ice	0.50	—
7.	Tea of all kinds including tea dust tea leaves and tea stalks	—	3%
8.	Ghee and butter including Khoa and cream "Fresh or Tinned"	4.00	—
9.	Hydrogenated oils used as substitute of Ghee	—	4%
10.	Vegetable Oils	4.00	—
11.	Betal Leaves	10.00	—
12.	(a) Confectionery, sweetmeats, biscuits, tinned milk, milk powder (tinned bottled or otherwise) Jams, pickies, preserved fruits, honey mactoni and such groesries (including flour rice) oilmane stores and preparations of food and drink as are not otherwise scheduled	—	4%
	(b) Fresh milk, skimmed or unskimmed	1.00	—
13.	Desi Achar and Desi Murabba	5.00	—
14.	Bread (Double Roti)	2.00	—
15.	Potatoes, sweet potatoes, greenginger, garlic, Singhara, Arbi, Kachaloo, Halwa Kadoo, Petha, Dried Onion and other fresh vegetables not specified elsewhere e.g. Kafal, Green Maize and Linger, but including Water melon (Kharbuza)	2.00	—
16.	Sugarcane, Turnip, Raddish, Khera, Kakri, Tara and Gajjar	3.00	—
17.	All kinds of fried fruits and dried vegetable (not scheduled elsewhere) including Tushrooms, Khamb, Danghal, Guchhiyan and all kinds of nuts and their kernels except those specified elsewhere in the schedule	—	4%
18.	Chinuts or Pista, Kernel of almonds and Akhrot-ki-giri including charmaghas	—	4%
19.	Groundnuts or Mungfali	4.00	—

1	2	3	4
20.	Fresh fruits other than these specified elsewhere viz, apple, Mangoes and Banana etc.		
21.	Paper, Barri, Savinyyan, Starch and Phulwari	2.50	—
22.	Articles of Crockery (Karyana) not specified elsewhere..	10.00	—
23.	Seeds of vegetables, fruits, flowers and trees	—	4%
24.	Cotton seeds, oil seeds and fodder seeds	—	4%
25.	Oil cakes.	1.00	—
26.	Bhusa, Bran (Chokar) fodder including green fodder except on head loads)	1.50	—
		1.00	—
CLASS II—TOBACCO ALCHOLIC LIQUORS AND OTHER INTOXICANTS			
27.	Tobacco manufactured including tobacco leaves and ropes	—	6%
28.	Cigars, Cigarettes including Beedi	—	10%
29.	Zarda, snuff scented tobacco	—	10%
30.	All kinds of country Liquor	—	25%
31.	Foreign liquor including all kind of beer	—	16%
32.	Bhang	—	10%
33.	Opium	—	10%
34.	Charas	—	10%
35.	All other intoxicating articles and tobacco manu- factured not specified above	—	10%
CLASS III—ANIMALS FOR SALE AND CONSUMPTION			
36.	Sheeps Goats and other quadrupeds not specified elsewhere	1.00 per head	—
37.	(a) Cattle sold during Nalwar fair	—	3%
	(b) Horned cattle, camels, horses and cows	1.00 per head	—
CLASS IV—COMMERCIAL HEAVY CHEMICALS/CHEMICAL MEDICINES			
DRUGS SPICES FUND AND INSENSES			
38.	Heavy commercial chemicals like soda caustic Soda Potash, Naphthalence balls, acids bleaching powder carbonate, bicarbonate of Ammonia calcium, Zinc, Maganesium Chaloride and soda silicate, Disinfec- tants like, phenyle, cresol, isol etc.	—	4%
39.	Salt petro, crude sulphur and other ores of chemicals not specified elsewhere	—	4%
40.	All kinds of chemicals, allopathic and Homeopathic medicines and drugs including essences, tinctures and other medicinal preparations not otherwise specified Oxygen gas including the cost of cylenders	—	4%
41.	Unani and Ayurvedic medicines and drugs not otherwise specified including Harmal, Dhoop Agarbatl Ibon and similar herbs. roots, Leaves, flowers and soen used as incense	—	4%
42.	(a) All kinds of spices except those specified below	—	4%
	(b) Anardana, Imli and Haldi	5.00	—
43.	All kinds of gums	—	4%
CLASS V—TEXTILES AND MANUFACTURED ARTICLES OF DRESS			
44.	Kapas (Raw cotton)	10.00	—
45.	Ginned cotton	10.00	—

1	2	3	4
46.	Animal Hair	—	3%
47.	Cotton and woollen yarn or thread whether twisted or otherwise	—	3%
48.	Knitting wool	—	3%
49.	Silk yarn or thread and chemki meccerized cotton yarn	—	3%
50.	Silk and artificial silk piece goods velvets and woollen piece goods	—	3%
51.	Cotton and lines piece-goods including Niwar	—	3%
52.	Haberdashery, drapery, hosiery, including furs, boot laces, hats carpets, bienkets and ready made clothes except those specified elsewhere	—	3%
53.	Mumj loose, jute, coirm patha bid and other fibers and articles made there of including cotton waste gunny bags, tats hessian cloth and articles made thereof	—	3%
54.	Canvas, tents, tarpentins, book binding cloth tracing cloth tanga and motor head cloth	—	3%
55.	Condemned and old clothes made of linen, cotton or wool, blankets, tarpolines, ground sheets, durries, tents, chholdaries canvas bags, boots, saddlery and similar condemned military equipment not in good condition and leather scrap	—	3%
56.	Gold and silver lace, wire and thread, gota, Kanari, Lamia silma Sitara (Immitation oreale) Kalabtum, Kaitun	—	4%
CLASS VI—ARTICLES OF GENERAL MERCHANDISE TOILETS PERFUMERY LIGHTING AND WASHING			
57.	Articles of toilets and perfumery	—	4%
58.	Articles of general merchandise including knife, lock and umbrella	—	4%
59.	Articles of lighting and heating (Except electric goods) and their accessories including lamps, stores, candles and wax	—	4%
60.	Matches.	—	2%
61.	Sajji soap nuts, Retha and Kishta	2.50	—
62.	Other washing soap including sodium bicorbonate and other saline substance used in washing clothes floors and utensils	5.00	—
63.	Carbide of calcium	—	4%
CLASS VII—SCIENTIFIC APPARATUS JEWELLERY AND INSTRUMENTS OF MUSIC AND AMUSEMENT			
64.	All kinds of apparatus instrument and equipments used in photography except in Cinematographic Films	—	4%
65.	Cinematographic film	—	Rs. 7 per film
66.	All kinds of scientific, mathematical optical, suggical and dentistry Instruments and equipments including telephonic, Telegraphic and televisional apparatus and goods	—	4%

1	2	3	4
67.	Jewellery of all kinds of gold, silver, precious stones, immatation jewellery, Mica ..	—	2%
68.	Watches, watch chains and spare parts thereon including clocks and their parts ..	—	4%
69.	All musical instruments including Radio sets ..	—	4%
CLASS VIII—ELECTRIC GOODS			
70.	All kinds of Electrical goods not specified elsewhere in the scheduled such as refrigerator, electric fan, heater and iron including their spare parts, wire plugs, bulb, switch, meter, holder shade, cables both insulated or otherwise earthen and votary conventors Control gears and their parts ..	—	4%
71.	Electric casing and capping including blocks and guttles	—	4%
CLASS IX—SPORTS GAMES AND TOYS			
72.	Articles used for sports and games both outdoor and indoor and toys of all kinds ..	—	4%
CLASS X—STATIONERY AND PAPER			
73.	All kinds of stationery such as ink, pen, fountain pen rubber, erezer bottle gums pin, tag, laces, paper punch, clip, file board nib, pencil, note paper, envelop or steel stamps, stamp stand, inkpot, blotting paper, slate, takhti, copy book, note book, Diary Register, Bahies forms except those exempted, type writers Duplicating machines, accessories and spare parts thereof	—	3%
74.	All kinds of blank paper	—	4%
75.	Waste paper, Paste, Mill Board and straw boards ..	5.00	—
CLASS XI—LEATHER, RUBBER CANVAS AND ARTICLES MADE THEREOF			
76.	Raw hides, skins, flashing natural bones and natural guts.	—	3%
77.	Dressed hides and manufactured leather ..	—	4%
78.	Saddlery, boots, shoes, leather cloth and their articles made of leather, fur, cark, canvas and shins of animals fit for use as mates or rugs. ..	—	4%
79.	All kinds of articles made of rubber, including tyre and tubes used in all vehicles	—	4%
80.	Old and unserviceable rubber goods and scrap ..	—	4%
81.	Rubber solution	—	4%
CLASS XII—METALS AND ARTICLES MADE OF METAL EXCEPT ARTICLES UNDER CLASS XIII			
82.	Iron, Iron sheets, galvanized iron, sheets bars, piper, girders, rails round iron angles and tees ..	—	2%
83.	Sheets, bars and scraps of all other metals like brass copper, bionze, zink, lead tin and german silver and articles made thereof	—	2%
84.	Iron scrap, iron slag, iron dust, and metallic ores not otherwise specified	—	2%
85.	Scraps of all metals other than of iron including broken utensils	—	2%
86.	Wire and wire ropes	—	2%

1	2	3	4
87.	Articles made of iron of galvanized iron lose pipe posts and pens, bath tubes, buckets, trucks, suit cases etc.	—	2%
88.	Articles and untencils made of other metals exclusively or of allies including moradabadi and aluminum wares german silver wares and E.P.N.S. wares.	—	3%
CLASS XIII—MACHINERY			
89.	All kinds of machinery including agricultural, industrial and other kinds machinery not specified elsewhere and their spare parts	—	2%
90.	VEHICLES:		
	(a) New tractors	— Rs. 35.00 per tractor.	
	(b) New motor cars, Lorries Trucks and all kinds of transport vehicles including omnibus	— Rs. 35.00 per vehicle.	
	(c) New motor cycle without side car	— Rs. 6.00 per M. Cycle	
	(d) New motor cycle with side car	— Rs. 10.00 per M. Cycle	
	(e) New cycles new trycycles, new preambulators New cycle rickshaws and spare parts of all vehicles	—	2%
	(f) New Tonga, New thela, New Gadda	— Rs. 6.00 per vehicle.	
	(g) New Hand carts	—	2%
	(h) Spare parts of Gaddhas Thelas etc. like wheels and other accessories	—	2%
91.	Tools and other accessories of all kinds like hammers, and files screws, phana saws, iron sheets, pipesand, sand paper, rivets, washels plass, wrench, nails etc.	—	2%
CLASS XIV—MINERAL AND LUBRICATIONS OILS			
92.	Petrol	0.11 per five lts.	
93.	Kerosene oil	0.05 per five lts.	
94.	Lubricating oils	—	3%
95.	Diesel oil	0.07 per five lts.	
96.	Crude oil, crease and fuel oils	—	3%
97.	All other mineral oils not specified above	—	3%
CLASS XV—ARTICLES USED FOR CONSTRUCTION BUILDING, BUILDING FITTINGS AND FURNITURE MASONRY WORK AND EQUIPMENT			
98.	Sundries bricks	1.00 per thousand.	—
99.	Burnt bricks	3.00 per thousand.	—
100.	Geri, lime, Multani mitti, chalk and articles of stones not specified elsewhere	—	2%
101.	Roof and floor slates	0.50 per hundred.	—
102.	Rough stone and rough mill stone	—	0.10 P. per hundred.

1	2	3	4
103.	Cement, Harmunji and Ramraj	1.00	—
		per qtl.	
104.	(a) Kharia matti, coke cinder (Kalikeri) lime-nodule (Kankar), Bazri and river sand including ores and minerals white and red sand	0.10	—
		per qtl.	
	(b) Muck and excavated earth, stone, ballast etc. ..	0.06	—
		per qtl.	
	(c) Filter and filling material including sand and Bazri etc	0.10	—
		per qtl.	
105.	Chelms, Kanalties and all kinds of unglazed country earthen-ware	0.30	—
106.	Nilab	0.50	—
		per qtl.	
107.	Glazed tiles for wall and floor	—	2%
108.	Marble and articles made thereof marble chips and marble dust	—	2%
109.	Sanitary fittings whether made of stone ware procalain metal bricks etc. including pipes for sanitary fittings	—	4%
110.	Wooden sleepers, logs, wooden planks, Timber, including lathies, tallies, and condemned railway-sleepers	2.00	—
111.	Sarkanda, Serkies, Bamboos and other wooden articles	—	2%
112.	Ply wood sheets, window panes and glass sheets of all kinds	—	4%
113.	Superior furniture like table, chair side rack, tables racks, bookself, sofa set, tea-poy, almirah, hat rack, palang, wooden tray, wooden box, drawer cradle, dressing table, curtain hanger, coat hanger picture frames, and frames wood etc.	—	4%
114.	Ordinary furniture like charpai, takhatposh, desk, bench blackboard, stool, wooden articles of kitchen equipment, matting	—	4%
115.	All kinds of furniture made wholly of cane or other such material like pathas, ropes, munj etc. ..	—	4%
116.	(a) Cane for seating chairs khas, belting wooden paching cases, baskets	—	2%
	(b) paints and varnishes:—		
	Varnishes, paints, turpentine, glue, polish, dry colours, other material used in distempering and polishing, except those scheduled elsewhere ..	—	4%
117.	Methylated spirit	—	10%
118.	Rosin and Resin	—	4%
CLASS XVI—FUEL			
119.	(a) Fuel wood, cow dugs (uple), sawdust and charcoal	0.25	—
	(b) Soft coke and its dust, steam coal and its dust, hard coke, slack coal and brushwood	1.00	—
CLASS XVII—MISCELLANEOUS			
120.	Dyes colours, including natural indigo majith, Maju, Kirakasis, lac, shoe polish, and sealing wax ..	—	4%
121.	Kikar Bark	0.20	—
122.	Empty bottles, tins, drums and barreels	—	2%

1	2	3	4
123.	Crockery, glassware and cutlery except otherwise scheduled elsewhere	—	4%
124.	Desi glass bangles, enamelware, feeding bottles for infants and chinaware	—	4%
125.	Rags (Gudar)	2.00	
126.	Tarcoal	1.50	—
127.	Firearms and arms	—	4%
128.	Ammunition, gun-powder, balasting powder and fire works	—	4%
129.	All other articles not otherwise exempted and not chargeable under any other head	—	4%

Simla-171002, the 1st February, 1977

No. 13-11/67-LGS.—In exercise of the powers vested in him under sub-section (8) of section 61 of the Himachal Pradesh Municipal Act, 1968 (Act No. 19 of 1968), the Governor, Himachal Pradesh having approved the revised Octroi Schedule of the Municipal Committee, Dharamsala, in Kangra district, is pleased to notify the imposition of the same as required under clause (b) of sub-section (9) of section 61 of the aforesaid Act.

The amended Octroi rates shall come into force with effect from 1st day of April, 1977.

LIST OF EXEMPTIONS FROM OCTROI

(A) ARTICLES BELONGING TO GOVERNMENT

1. Necessaries (not being articles of food and drink) equipment and clothing imported by Officer in Command of Troops or Air Force units for the use of their men and followers and grain and green fodder imported for consumption by horses, mules or other animals maintained as part of their military equipage by any person in military or Air Force service, provided that such grain or fodder is certified by the Commanding Officer to be imported for bonafide public purposes.

2. Arms of any sort imported by Government.

3. Articles imported by the Police Department in connection with criminal cases; provided that the articles are accompanied by a certificate signed by a Police Officer not below the rank of a Sub-Inspector.

4. Ammunition Military stores, (not being articles of food or drink) equipment and articles of Police uniforms and equipment of Police Radio Services provided that such consignments is certified by the Officer Commanding in the case of Army stores and by the Superintendent of Police in case of Police stores that the consignment is the property of the Government in the Defence/Police Department.

5. Articles imported for the purposes of Government Air Raid Precaution Measures; provided these are accompanied by a certificate from a Gazetted Officer of the Department.

6. Articles, stores and equipment used for health purposes belonging to Health Department of Government; provided that each consignment is accompanied by a certificate from Medical Officer of the Health Department that it belongs to Government.

7. Foodgrains brought from abroad (from outside India) by Government for internal distribution; provided each consignment of each food grains is certified by a District Food Controller that it is the property of the Government, in the Civil Supplies Department.

8. Printed forms used in the offices of Government and local authorities; provided each such consignment is accompanied by a certificate from a responsible officer of Government Department or the local authority concerned.

9. Printed forms and other election material like Ballot Boxes, Ballot paper, locks, hammers, punches and bags etc. connected with general elections to the State and Central Legislatures and elections to local authorities; provided these are accompanied by certificates signed by a Gazetted Officer of the department concerned to the effect that the forms are the property of the Government.

10. Supplies and services of the joint enterprise started by Government of India for the vaccination of children against tuberculosis; provided such consignments are accompanied by a certificate from a responsible officer of the joint enterprise that consignment in question are the property of the said enterprise.

11. All young plants for transplantation of roadsides, imported by the Public Works Department, Forest Department and local bodies, if accompanied by a certificate from a responsible officer of the department concerned or of local authority that the plants are meant for transplantation on road sides within Municipal area concerned.

12. Government property accompanying Government servants on tour in connection with their official duties; provided it is certified to the satisfaction of the octroi staff on duty.

13. Exhibits films, publicity literature or other equipment (in use) imported for propaganda work or for instructional purposes belonging to any department of the Central or State Government or to any semi official concern like University, Red Cross Society, Municipality, District Board, Corporation subject to the production of a certificate from a responsible official of the department or institution or agency concerned.

14. Railway stores and materials required for use on a railway, whether in constructing maintaining or working the same and not removed outside the railway boundaries, but does not include stores imported for purchase or consumption by railway employees or stores with which a railway co-operative store is stocked for sale to members,

15. All articles which are the property of Union Government except those which are liable to octroi duty prior to 1st April, 1937,

16. Chemicals such as kiloptra, gammaxene smoke, kilopetra and gammaxene dust imported by the Civil Supplies Department for disinfection of food-grains; provided each consignment is accompanied by a certificate from a Gazetted Officer of the department that such chemicals are the property of Government, in the Civil Supplies Department.

17. In case where a Municipal Committee collects octroi for a Contonment authority as well as for itself, goods belonging to Government if accompanied by a certificate from a gazetted officer of the department that the goods are the property of the Government, and are intended for use only within the limits of the Contonment.

18. Goods belonging to Ambassadors, High Commissioners, Deputy High Commissioners and other persons holding diplomatic rank with the Government of India.

19. Stores consisting of arms, ammunition, uniforms or cloth for uniforms intended for use by the National Cadet Corps; provided each consignment of each store is certified by a responsible officer of the National Cadet Corps that the property belongs to the said institution.

20. Spraying and laboratory equipment, trucks and jeeps, D.D.T. and anti-malaria drugs received by the District Medical Officer of Health of all districts in Himachal Pradesh; Provided it is certified by them that these supplies have been received from the Technical Co-operation Administration through the Government of India under the National Malaria Control Programme.

21. Material imported by the Tube-well Division of Himachal Pradesh Government for use on Government workshop provided that each consignment is accompanied by a certificate signed by a Gazetted Officer of the Irrigation Department, that it belongs to Government.

22. Personal, house-hold and professional effects of the personnel of the Technical Co-operative Mission certified by the Head of Group of the said Mission to belong to a member of the Mission.

23. Articles, stores and equipment (other than furniture and stationery) of the local bodies and the Government for being used in Government Hospitals, Dispensaries, Medical Colleges, Government Laboratories, Farms, Veterinary Hospital, Government Livestock Farms, all Clinics *i.e.*, T.B. Clinics, Dental Clinics and Primary Health Centres and office of the Malaria Officer in the State, Clinics attached to the College of Veterinary Science and Animal Husbandry, Rural and Subsidized Ayurvedic, Unani, Civil Dispensaries and are certified by any of the officers to belong to a local body or Government and are required for the use in any of the institutions specified above.

24. Undermentioned stores and articles and equipment of State Government in connection with National Extension and Community Development Block; provided each consignment is accompanied by a certificate signed by the Block Development Officer of the National Extension Service or the Community Development Blocks concerned, as the case may be, that it is the property of the Government and it is required for use in the said Block.

- (1) Radio;
- (2) Agricultural tools and implements;
- (3) Audio-visual equipment, including projectors and generators;
- (4) Medicines;
- (5) Sewing Machines;
- (6) Gramophone machines and records;
- (7) Office furniture and stationery;
- (8) Insecticides and pesticides;
- (9) Dust gun powder, bucket pump, plunger, dister, pruning knife, turphali, secateur, food sprays;
- (10) Equipment and supplies for veterinary hospitals;
- (11) Equipment and clothing for civil dispensaries and health centres;
- (12) Agriculture seeds and fertilizers;
- (13) Jeep station-wagons, trailers, motor parts, road graders bulldozers and their parts and road making equipment;

(14) Loud speaking equipments;

(15) Typewriters and duplicating machines.

25. Articles of records furniture and other equipment of Government office at the time of their shifting from one place to another.

26. Radio sets and accessories; provided each consignment is accompanied by a certificate signed by the District Public Relations Officer concerned to the effect that these radio sets and accessories are meant for distribution in the rural areas under the Community Listening Scheme.

27. Stores of the Irrigations Department to execute Government works relating to Flood Drainage Scheme; provided each consignment is accompanied by a certificate from a Gazetted Officer of the department to the effect that these stores are for the use of the said works only.

(B) MISCELLANEOUS ARTICLES

1. Bonafide personal and house-hold belongings of persons coming to take their residence in the municipality and bonafide personal luggage of travellers.

2. Chemicals used as fertilizers, such as sodium nitrate etc. imported for agricultural purposes and certified as such by an officer of the Agriculture Department.

3. Gold or silver, bullion and coin.

4. Printed books (including news paper).

5. Stamps, stamp papers and petition papers.

6. Goods imported by rail and re-booked or exported without delivery having been taken or without being removed from the railway premises.

8. Salt.

9. Hand-spun yarn.

10. Examination answer books.

11. Goods prepared by, and belonging to the Industrial Homes for refugees approved by the Rehabilitation Department; provided that consignment are accompanied by a certificate signed by the President, Secretary or the Organising Secretary of such Industrial Home.

12. Goods belonging to the World Health Organisation and personal effects of the personnel employed by it provided such consignments are accompanied by a certificate from a responsible officer attached to the team under the organisation that consignments in question are the property of the said organisation or form a part of the personal effects of any member of the organisation.

13. Articles imported by rail from the limits of the municipality and re-imported by rail without delivery having been taken on the production of sufficient proof by the sender or in the case of a Government Department after delivery had been taken but returned to the sender if a certificate to this effect produced from a competent authority in the department.

14. Articles of dowry accompanying the bride.
15. Articles imported in connection with the mourning ceremony.
16. Stores imported by Indian Red Cross Society, St. John Ambulance or by any registered Charitable Institution.
17. Sweets, other edibles and Bhaji for immediate personal use not exceeding five kilos in weight per person.
18. Earth and Chichhra leaves and leaves of sal, dhak and taure.
19. Any other articles considered necessary by the Municipality taking into consideration local conditions and approved by Government.
20. Gifts commodities supplied, and equipment in parcels or otherwise bearing the mark 'CARE' when imported by or on behalf of Co-operative for American Remittances to Europe Inc, for its official use. The importer shall satisfy the Municipal Authorities that the contents of parcel are purely for the official use of the co-operative and these are not meant for sale at any stage.
21. Gift commodities like food-grains, food-stuffs including milk powder, processed food-stuffs, multipurpose foods, drugs and medicines, multivitamin tablets, hospital equipments and supplies, agricultural implements and as such other supplies received from foreign countries as would be acceptable to the Government of India for free distribution by relief organisations approved by the Union or the State Government; provided that the organisation concerned satisfies the Municipal Authority that the consignment in question contains gift commodities meant for free distribution.
22. Chaff-cutters, cane-crushers and rollers thereof and Kraahas (pans) which are used as agricultural implements; provided that each consignment is accompanied by a certificate signed by any of the undermentioned officers of the State Agricultural Department that these are used for agricultural purposes:—
 - (1) The Deputy Director of Agriculture.
 - (2) The District Agricultural Officer.
 - (3) The Agricultural Engineer (Boring).

Note. The term "agricultural" means implements which are used for cultivating field, irrigation crushing, sowing, boring, chaffing harvesting, thrashing, spraying and dusting of crops.
23. Goods belonging to the National Small Industries Corporation Ltd., New Delhi, when sold through their sale-vans; provided that a certificate signed by the Development Officer of the National Small Industries Corporation Limited, New Delhi is furnished to the effect that the goods belong to said Corporation and are intended to be sold on 'No profit basis'.
24. Jewellery of all kind made of gold, silver, precious stones, or imitation.
25. (i) Charkhas of all types, e.g., traditional charkha, box charkha and Ambar charkha.

(ii) Spare parts of the various types of charkhas including carding implements, silver making attachment and flute rollers etc.

(iii) Handloom used for the production of handspun, hand woven cloth.

26. Chaff-cutters and their parts, cane-crushers and their parts, Karahas (juice boiling pans) and other agricultural implements viz., harrow, cultivators, drags, levelers, plant protection equipment, planters, harvesting machines and implements, diggers, potato diggers, ground-nut diggers etc.), thrashing machines, weeders, manure spreaders and screeners, grain cleaners and graders, water lifts viz; persian wheels and other agricultural implements and the parts of all these agricultural implements and machines.

27. Undermentioned goods of institutions which is a branch of an organisation certified by the Khadi and Village Industries Commission:—

(i) Flags, bags, hosiery, shifts and other articles made of such cloth or fabrics or yarn;

(ii) Charkhas, dhunkies and other accessories used in Khadi Industry;

(iii) Cotton (Rui and Kapas); and

(iv) Dye stuffs used dying and painting khadi.

28. Sugarcane for sale to sugar factories situated outside the municipal limits.

29. Neera (date palm juice), palm gur, palm sugar.

30. Circus goods including animals, etc. provided a certificate is produced by the Manager of the circus to the effect that the goods etc., are the property of circus.

31. Cane-crushers belonging to the Nahan Foundry (P) Ltd., Nahan accompanied by a certificate signed by the General Manager of the said Foundry to the effect that the consignment belongs to the said Foundry.

32. Personal effects of the Rulers of the cavenanting State.

33. Material, equipment etc., in connection with the exhibitions organised by the Khadi Ashram; provided a certificate is produced from the Manager of Khadi Exhibition to the effect that such material is imported for exhibition only.

34. Pumping sets including electrically operated ones.

35. All building material for construction of a Harijan-colony, provided that it is certified by the District Welfare Officer that the material imported shall be used entirely for the construction of the said colony.

36. Bee-keeping equipment belonging to All India Khadi and Village Industries Board imported into limits of any Municipality in Kangra and other districts of Himachal Pradesh.

37. Juice boiling pans (Karahas) and cane-crushers accessories belonging to the Nahan Foundry (P) Ltd., Nahan, provided a certificate signed by the General Manager of the said Foundry is produced to the effect that the goods belong to the said Foundry.

38. Left and only left shoe of the pair marked 'Sample' inside and outside the sole thereof in bold letters.

39. Empty Gas Cylinders.

40. Niyara, including ghuthali kach and sodh imported by Niyarias.
41. Milk.
42. Parcel post.
43. Goods belonging to United Nations Children Fund and Project Organisation in India and other recognition aid organizations.
44. Samples of medicines of all kinds.
45. All sorts of contraceptives and all sort of advertisement and publicity material connected with NIRODH (contraceptives) being imported within Municipal limits.
46. Uniform and cloth meant for uniforms, arms and ammunition, other miscellaneous stores which are used for security/defence purposes imported by the Directorate General of Security.
47. Raw materials, capital equipments and building material when imported by the new Small Scale Industries for a period of five years in each separate case on the basis of the recommendations of the Director of Industries, H.P., from the date of issue of certificate of eligibility.
48. Papers, exercise books, answer books, text books and manufactured material pertaining to the Education Department of H.P. provided the competent authority certifies in writing that the articles belong to the Education Department.
49. Medicines/instruments/equipments imported by Animal Husbandry Department, provided the competent authority certify in writing that the medicines/instruments/equipments belong to the Government.
50. Television sets, which will be donated free of cost by the manufacturrers, provided the competent authority *i.e.* incharge of the institution certify in writing that the Television sets are donated free of cost by the manufacturers to the institution.
51. Movement and sale of seeds and also on the certification material (seed, treatment and packing materials) when imported into the M.C. limits, subject to the production of a certificate from the District Agriculture Officer concerned to the effect that the seeds and the certification material (seed treatment and packing material) imported are for agricultural purposes only).

OCTROI SCHEDULE

OCTROI SCHEDULE OF MUNICIPAL COMMITTEE DHARAMSALA

S. No.	Description of articles	Rates per 100 kg (one quintal) Rs.	Ad- valorem
1	2	3	4
CLASS I—ARTICLES OF FOOD AND DRINK FOR MEN AND ANIMALS			
1.	Wheat, gram, maize, rice, paddy, jowar, bajra and dals (pulses) their flour including seal dharaou, except suji, maida, rawa and nishasta . . .	0.30	—

1	2	3	4
2.	Suji, maida, rawa and nishasta and parched grains including those coated with gur, sugar and shakkar ..	1.50	—
3.	Refined sugar i.e. white of crystalized sugar, icing sugar, candy sugar, loaf (Misri) sugar in tins, cans, bottles, boxes including sugar cubes ..	2.00	—
4.	Sugar not otherwise specified including gur, shakkar, minja, talauncha, mollasses, rab, sheera and sugarcane juice and desi sugar ..	1.00	—
5.	Eggs, game birds, bacon, ham, fresh fish meat and poultry not bottled or canned. ..	10.00	—
6.	Tea of all kinds including tea dust and tea stalks except green tea and leaves of green tea ..	6.00	—
7-A.	Green tea and leaves of green tea ..	1.00	—
7-B.	Ice ..	0.50	—
8.	Ghee and butter including khoa and cream (fresh or tinned) ..	5.50	—
9.	Hydro-generated oil used as substitute of ghee, vegetable oils and linseed oils ..	3.50	—
10.	Fresh milk, skimmed or un-skimmed ..	—	—
11.	Betal leaves ..	12.00	—
12.	Confectionery, sweet meats, biscuits, coffee, tinned milk, milk powder (canned or bottled or otherwise) jams (canned or bottled), pickles, preserved fruits, honey, macroni and such groceries (including flour, rice) oil-man's stores and preparations of food and drink as are not otherwise scheduled ..	15.00	—
13.	Articles of light refreshment like aerated waters (including coca cola and vimto) ..	—	4%
14.	Desi achar and desi murabba ..	4.00	—
15.	Bread (double roti) ..	4.00	—
16.	Potatoes, sweet potatoes (for table use or seeds), green giner, garlic, singhara, arbi, kachaloo, halwa Kaddu, petha, dried onions, galgal, green amla, lasuras, sour lime, peas, dheou, delas, unripe and ripe mangoes, other fresh vegetables and fresh fruits not specified elsewhere but including water melon, kharbuza, tomato, nashpati, amrood, aroo and ber ..	1.60	—
17.	Sugarcane turnip, raddish, cucumber (kheera) Kakri tar and carrot (gajar) ..	1.60	—
18.	All kinds of dried fruits and dried vegetables (not scheduled elsewhere) including mushrooms (khumbd dhingries and guchhies) and all kinds of nuts and their kernels, except those specified elsewhere in the schedule ..	10.00	—
19.	Pistachionuts or pista kernels of almonds and akhrot ki giri including charmagaz ..	10.00	—
20.	Ground nuts or (mongphali) with or without shells ..	1.00	—
21.	Paper, barri, savinyan, starch and phulwari ..	5.00	—
22.	Articles of grocery (Karyana) not sepecified elsewhere and soap chips ..	5.00	—

1	2	3	4
23.	Seeds of vegetables, fruits, flowers, ornamental shrubs trees, donut seed, seedlings and sapplings of vegetables, fruits, flowers, ornamental shrubs and trees, cotton seeds, oil seeds and fodder seeds and seeds of green manuring crops (like san hemp)	6.00	—
24.	Oil Cakes	1.00	—
25.	Bhusa, bran (chokar) fodder including green fodder (except on head-loads)	1.00	—
CLASS-II TOBACCO ALCOHOLIC LIQUORS AND OTHER INTOXICANTS			
26.	Tobacco manufactured including tobacco leaves and ropes	3.00	—
27.	(a) Cigarettes and Cigars	50.00	—
	(b) Biri	30.00	—
28.	Zarda, snuff, scented tobacco	—	3%
29.	All kinds of foreign and Country Liquor	—	7%
30.	All other intoxicating drugs not specified above.	—	2%
CLASS III—ANIMALS FOR SALE OR CONSUMPTION			
31.	Sheep, goats and other quadrupeds not specified elsewhere	0.75 per tail.	—
32.	Horned cattle, camels, horses, mules and donkey	1.00 per tail.	—
CLASS IV—COMMERCIAL HEAVY CHEMICALS, CHEMICALS, MEDICINES SPICES GUMS AND INCENSES			
33.	Heavy commercial chemicals like sulphur, refined soda caustic, soda potash, naphthalene balls, acids bleaching powder, carbonate including potassium and sodium carbonate, bicarbonate of ammonia calcium, zinc, magnesium chloride and soda silicate, disinfectants like phenyle, cresol, isol, liquid chlorine, soda ash, or washing soda (Dhobi soda) etc. copper sulphate crude salt petre crude sulphur, sulphur ores, rubber chemicals and other ores of chemical not specified elsewhere	2.00	—
34.	All kinds of chemical (ammonia, carbolic acid gas, nitrogen and hydrogen), allopathic and homeopathic medicines and drugs, including assences, tinctures and other medicinal preparations not otherwise specified, Unani and Ayurvedic medicines and drugs not otherwise specified including harmal, dhup, agarbatti, loban and similar herbs and roots leaves, flowers and seeds used as used as incense	15.00	—
35.	Oxygen gas and disolved acetylene	3.00 per cylinder.	—
36.	All kinds of spices including anardana, imli, haldi	5.00	—
37.	All kinds of gums	5.00	—

1	2	3	4
CLASS V—TEXTILE AND MANUFACTURED ARTICLES OF DRESS			
38.	Kapas (raw cotton), ginned cotton, raw wool and animals hair, wool tops, carded and finished wool ..	1.00	—
39.	Cotton and woollen yarn upto 2 ply or thread whether twisted or otherwise, silk yarn or thread and chamki mercerized cotton yarn	5.00	—
40.	Knitting wool more than 2 ply	15.00	—
41.	A. Silk and artificial silk pieces goods, velvet and woollen pieces goods, cotton and linen pieces goods, including niwar	10.00	—
42.	Harberdrasashery, drapery, hosiery including furs, boot laces, hats, carpets, blankets and readymade cloths except those specified elsewhere	10.00	—
43.	Mung loose, jute, coir patha, dib and other fibres and articles made thereof including cotton waste, gunny bags, tats, hessian cloth and articles made thereof except those mentioned against serial No. 90	1.00	—
44.	Canvas, tents, tarpaulines book binding cloth tracing cloth, tonga and motor head cloth	10.00	—
45.	Condemned and old clothes of linen, cotton or wool, blanmets, tarpaulines ground sheets durries, tents, chholdaries, canvas bags boots, saddlery and similar condition and leather scrap	5.00	—
46.	Gold and silver lace, wire and thread, gota, kanari, lamia, silma, sitara (immitation or real), kalabtun, daitun	20.00	—
CLASS VI—ARTICLES OF GENERAL MERCAHANDIZE TOILETS, PERFUMERY, LIGHTING AND WASHING:			
47.	Articles of toilets including lifebuoy soap, perfect medicated soap and Nahan soap and perfumery	10.00	—
48.	Articles of general merchandise	10.00	—
49.	Articles of lighting and heating (except electric goods) and their accessories including lamps, stoves, candles and wax	8.00	—
50.	Matches	6.00	—
51.	Sajji, soap nuts, ritha, kishta and soap stone	1.00	—
52.	Other washing soap including monkey brand soap, sunlight soap, vim and lux flakes, alum, salt peter, refined potash, epsom-salts, sodium bicarbonate and other saline substances used in washing cloths, floors and utensils	3.00	—
53.	Carbide of calcium	2.00	—
CLASS VII—SCIENTIFIC APPARATUS, INSTRUMENTS OF MUSIC AND AMUSEMENT			
54.	All kinds of apparatus, instruments and equipments used in photography except cinematographic films	20.00	—
55.	Cinematographic films	30.00	—
56.	All kinds of scientific, mathematical, optical, surgical and dentistry instruments and equipment including telephonic, telegraphic and televisual apparatus and goods, and refrigerator	—	3%

1	2	3	4
57.	Watches, watch glasses, watch chains and spare parts thereof including clocks and their parts ..	—	3%
58.	All musical instruments including radio sets and their spare parts	—	3%
CLASS VII—ELECTRIC GOODS			
59.	All kinds of electric goods not specified elsewhere in the schedule such as electric fans, heater and iron including their spare parts, wire plug, bulb, switch, meter holder, shade, cables, both insulated or otherwise, carthen and por celain insulators alternators, alternators, rotary convertors, control gears and their parts	8.00	—
60.	Electric casing and capping including blocks and gutties	2.00	—
CLASS IV—SPORTS, GAMES AND TOYS			
61.	Articles used for sports and games both out door and indoor and toys of all kinds	10.00	—
62.	Clay toys, coloured and unpolished	1.00	—
63.	All kinds of stationery such as ink pen, fountain pen, rubber, erasure, bottle-gum-pin, tag, laces punch, clips, file board, flying cover, nib, lead for pencil, note paper, envelope, rubber or steel stamp, stamp stand, ink pot, blotting papers, slate, takhti, copy book, note book, diary, register, bahis, forms except those exempted, typewriters, duplicating machines, accessories and spare parts thereof and all kinds of blank papers	5.00	—
64.	Waste paper, paste, mill-board, straw board and card board packings	4.00	—
CLASS XI LEATHER RUBBER CANVAS AND ARTICLES MADE THEREOF:			
65.	Raw hides, skins, flashings, natural bones and natural guts	2.00	—
66.	Dressed hides and manufactured leather	5.00	—
67.	Saddlery, boots, shoes, leather clothes and other articles made of leather, fur, cork and skins of animals fit for use as mats and rugs, all kinds of articles made of rubber including tyres and tubes used in vehicles ..	8.00	—
67A.	Raw rubber	2.00	—
68.	Old and un-serviceable rubber goods and scrap ..	2.00	—
69.	Rubber solution	5.00	—
CLASS XIII—METALS AND ARTICLES MADE OF METAL EXCEPT ARTICLES UNDER CLASS VIII			
70.	Iron, iron sheets, galvanised iron sheets, bars, pipes, including G. I. pipes, girders, rail round, iron angles and tees, iron scrap, iron slag iron dust and metallic ores not otherwise specified	3.00	—

1	2	3	4
71.	Sheets bars of all other metals like brass, copper bronze, zinc lead, tin and German silver	4.00	—
72.	Scraps of all metals other than of iron including broken utensils wires and wire ropes	2.00	—
73.	Articles made of iron, galvanised iron, hose pipes, pots and pans, bath tub, buckets, trunks, suit cases etc. ..	5.00	—
74.	Articles and utensils made of other metals exclusively or all alloys including Muradabadi and aluminium wares German silver wares and EPNS wares, iron locks	7.00	—

CLASS XIII—MACHINERY

75.	All kinds of machinery including agricultural, industrial and other kind of machinery not specified elsewhere and their spare parts	3.00	—
76.	Vehicles—		
	(a) New Tractors	30.00	—
	(b) New motor cars, lorries and trucks	100.00	—
	(c) New Motor cycle without side car	15.00	—
	(d) New Motor cycle with side car	15.00	—
	(e) New cycles, new tricycle, new perambulators, rickshaws and spare parts of all vehicles	10.00	—
	(f) New tonga, new gadda, new thela	8.00	—
	(g) New hand cart	5.00	—
	(h) Spare parts of gaddas, thelas etc. like wheels and other accessories	1.00	—
77.	Tools and other accessories of all kind like hammers, and files, screws, phana, saws, iron nuts, pipes send paper, rivets, washers, plass, wrench, nails etc. ..	2.00	—

CLASS XIV—MINERALS AND LUBRICATING OILS

78.	Petrol, power, alchol, Kerosene oil, Powerine	1.00 (100 ltr.)	—
79.	Lubricating oil, diesel oil, crude oil, fuel oils, grease and all other mineral oils not specified above	1.00 (100 ltr.)	—

A. CLASS XV—ARTICLES USED FOR CONSTRUCTION BUILDING, BUILDING FITTING AND FURNITURE:

80.	Masonry work and equipment Sun dried bricks	1.00 (per thousand)	—
81.	Burnt bricks	3.00 (per thousand)	—
82.	Fire bricks, Geri, lime, pandu earth, multani mitti or gachani, chalk, ground stone for cement, plaster of paris and articles made thereof, stone not otherwise separately scheduled, cement tiles, white lime, italit and glazed earthen-wares, hume pipes, stone ware		

1	2	3	4
	pipes and articles made of stone not otherwise scheduled, fresh or salt water shells, modelling clay and punic stone including crucibles, emery power emery wheels and all kinds of abestos sheets packing broken class, fire clay, china clay, quart stone, felspar, stone and gypsum, cement, hirmachi and ramraj ..	1.00	—
83.	Kharia mitti coke, cinder (kali keri) limenodule (Kankar) including lime-stone and Bajari, earthen pinjras, river sand, burnt earth (Lal Keri) and surkhi (Brick dust) including ores, minerals, white and red sand, rough stone including rough mill stone, brick ballast (Rori) chilms, kanalties and all kinds of unglazed country earthen ware, Nilab	0.15	—
84.	Glazed tiles for walls and floors	7.00	—
		(per thousand)	
85.	Marble and articles made thereof marble chips and marble dust sanitary fittings whether made of stone-ware porcelain, metal bricks tarfelt etc.	3.00	—
B. WOODEN MATERIAL AND EQUIPMENT			
86.	Wooden sleepers, logs, wooden planks timber including bamboos, lathies tallies sirkies condemned railway sleepers and sarkandas	1.00	—
87.	Plywood sheets, window panes glass sheets of all kinds chicks for doors and windows and other manufactured articles of wood not otherwise specified	3.00	—
88.	Superior furniture like table, chair, side rack table rack, shoe rack, book shelf, sofa sets, teapoy, almirah, hat rack, palang, gauze almirah, wooden tray, wooden box, drawer, cradle, dressing table, curtain hanger, cost-hanger, picture frame and frame-wood etc.	6.00	—
89.	Ordinary furniture like charpai takhatposh, desk, bench, black board, stool, wooden articles of kitchen equipment, all kinds of furniture made wholly of cane or other such material like pathas, ropes, munj, matting etc.	3.00	—
90.	Cane imported as raw materials khas, belting, wooden packing cases baskets	1.00	—
PAINTS AND VARNISHES			
91.	Varnishes, paints, turpentine, minerals, turpentine, glue polish dry colours, other material used in distemper and polishing except those scheduled elsewhere and methylated spirit	6.00	—
92.	Rosin and resin	2.00	—
CLASS XVI FUEL			
93.	Fuel wood, cow-dung (upla) saw dust, charcoal, soft coke and its dust, steam coal and its dust, hard coke slack coal and brush-wood	0.20	—

1	2	3	4
CLASS XVI—IMISCELLANEOUS			
94.	Dyes, colours, including natural indigo, majith, maju, hirakasis lac, shoe polish and sealing wax ..	5.00	—
95.	Kikar bark	1.00	—
96.	Empty bottles, jars, tins, drums barrels etc. ..	1.50	—
97.	Cutlery, crockery, glass ware and glass jars ..	12.00	—
98.	Desi glass bangles, enamel ware	6.00	—
99.	Mica	—	3%
100.	Rags	5.00	—
101.	Coal-tar not otherwise specified	2.00	—
102.	Firearms, arms, ammunition gun powder, blasting powder and fire works	12.00	—
103.	All other articles not otherwise exempted and not chargeable under any other head	12.00	—

- Notes.* (1) Octroi on the advalorem basis on any article will be payable on the all inclusive price paid by the importer and ascertained at the time of entry into the Municipality. This price will include Excise duty.
- (2) Except in the case of assessment on the basis of advalorem all calculations will be done on the basis of gross weight *i.e.* including the weight of packing.
- (3) For the purpose of computing octroi payable on any fraction of ten kilograms a weight not exceeding 10 kilograms will be reckoned as 10 kilograms and so on.

By order,
R. C. GUPTA,
Secretary.

